

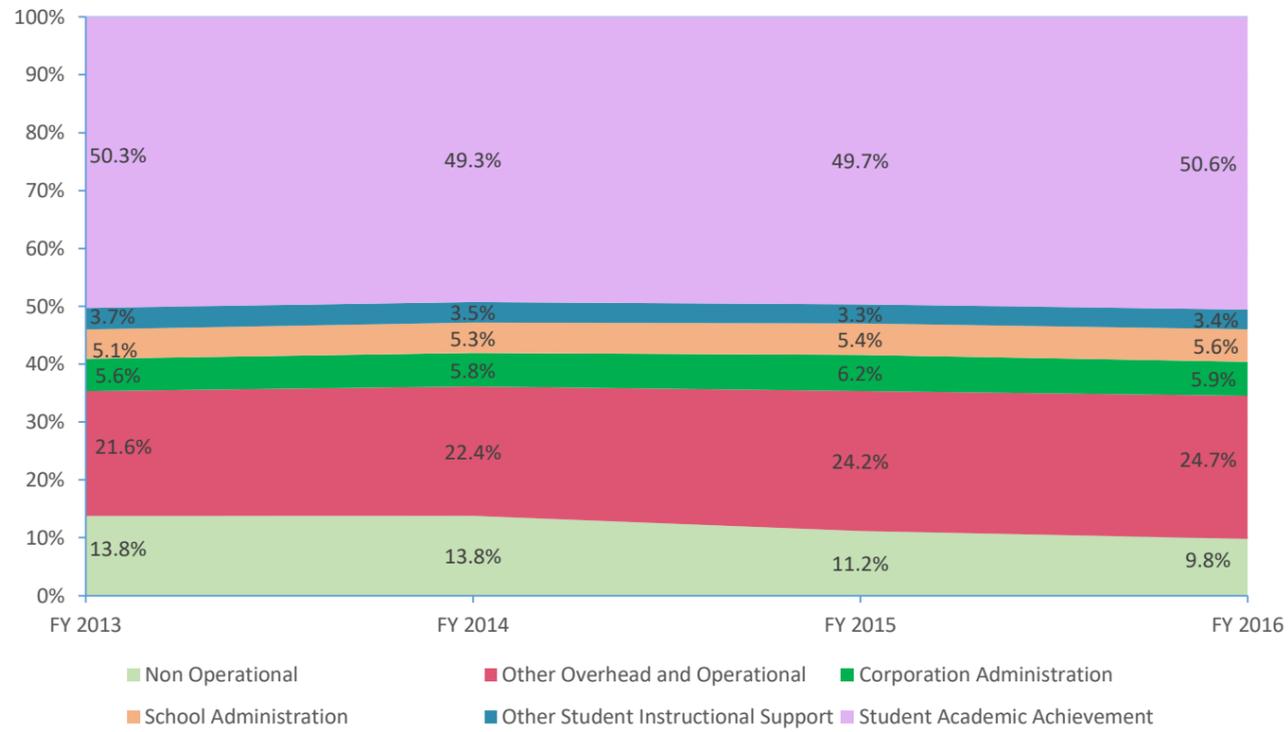
School Corporation Expenditures by Account
Biannual Financial Report Data
Maconaquah School Corp (5615)

Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$13,556,703	54.0%	\$12,315,868	48.9%	\$10,889,948	50.3%	\$10,473,272	49.3%	\$10,524,606	49.7%	\$10,999,218	50.6%
Student Instructional Support	\$2,055,158	8.2%	\$2,028,623	8.1%	\$1,900,387	8.8%	\$1,870,621	8.8%	\$1,849,982	8.7%	\$1,965,248	9.0%
Total	\$15,611,861	62.2%	\$14,344,491	56.9%	\$12,790,335	59.1%	\$12,343,892	58.1%	\$12,374,587	58.4%	\$12,964,466	59.6%

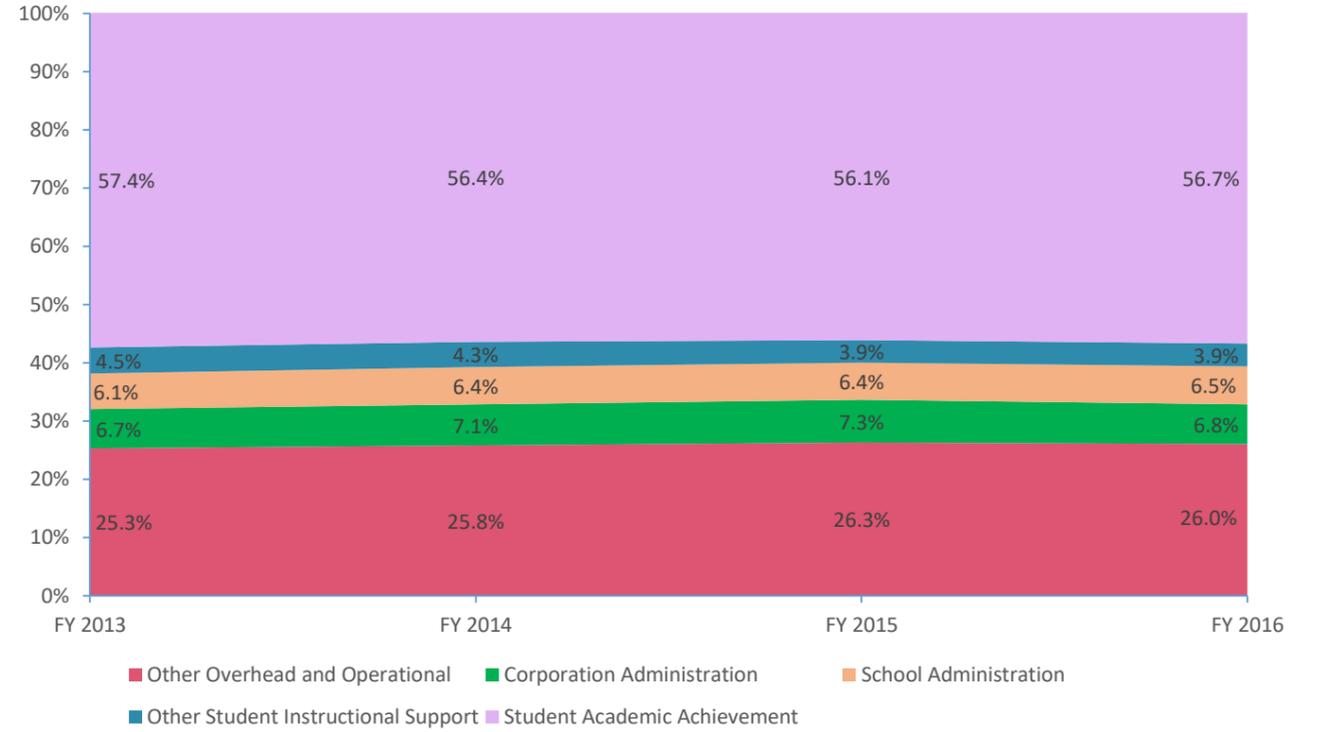
Non Instructional Expenditures												
Expenditure Type	FY 2006 ¹		FY 2009 ²		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$5,103,482	20.3%	\$8,593,165	34.1%	\$5,882,391	27.2%	\$5,984,974	28.2%	\$6,449,570	30.4%	\$6,658,563	30.6%
Non Operational	\$4,386,950	17.5%	\$2,256,732	9.0%	\$2,979,944	13.8%	\$2,930,768	13.8%	\$2,365,769	11.2%	\$2,132,064	9.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,490,432	37.8%	\$10,849,897	43.1%	\$8,862,335	40.9%	\$8,915,743	41.9%	\$8,815,339	41.6%	\$8,790,627	40.4%

Grand Total	\$25,102,293		\$25,194,388		\$21,652,670		\$21,259,635		\$21,189,926		\$21,755,093	
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All Expenditures



Operational Expenditures Only³



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Maconaquah School Corp (5615)

Account			FY 2006	FY 2009	FY 2015	FY 2016	Percent Change		
							2006 to 2016	2009 to 2016	2015 to 2016
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$63,511	\$71,316	\$74,695	NA	17.6%	4.7%
11050	Regular Programs	Full Day Kindergarten	\$56,643	\$682,901	\$592,848	\$577,206	919.0%	-15.5%	-2.6%
11100	Regular Programs	Elementary	\$3,153,447	\$3,712,703	\$2,997,896	\$3,133,862	-0.6%	-15.6%	4.5%
11200	Regular Programs	Middle/Junior High	\$1,526,770	\$2,193,227	\$1,620,654	\$1,712,467	12.2%	-21.9%	5.7%
11300	Regular Programs	High School	\$1,872,514	\$2,484,189	\$2,055,889	\$2,169,286	15.8%	-12.7%	5.5%
11420	Regular Programs	Vocational Education - Agriculture B	\$75,925	\$108,510	\$64,991	\$66,716	-12.1%	-38.5%	2.7%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$179,941	\$265,839	\$160,098	\$168,742	-6.2%	-36.5%	5.4%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$13,924	\$6,990	\$0	\$0	-100.0%	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$248,953	\$372,142	\$493,068	\$489,400	96.6%	31.5%	-0.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$186,958	\$270,909	\$209,431	\$199,515	6.7%	-26.4%	-4.7%
12330	Special Programs	Physical Impairment - Visual Impairment	\$12,985	\$0	\$11,735	\$15,907	22.5%	NA	35.5%
12350	Special Programs	Physical Impairment - Homebound	\$27,010	\$12,018	\$15,219	\$10,777	-60.1%	-10.3%	-29.2%
12410	Special Programs	Emotional Disabilities - Full Time	\$141,935	\$253,428	\$236,166	\$210,172	48.1%	-17.1%	-11.0%
12520	Special Programs	Culturally Different - Compensatory	\$2,190	\$281	\$0	\$0	-100.0%	-100.0%	NA
12610	Special Programs	Learning Disability	\$215,336	\$484,289	\$512,414	\$696,533	223.5%	43.8%	35.9%
12710	Special Programs	Equal Opportunity At Risk	\$10,665	\$6,634	\$3,135	\$2,264	-78.8%	-65.9%	-27.8%
12810	Special Programs	Special Education Preschool	\$89,488	\$80,765	\$8,470	\$24,001	-73.2%	-70.3%	183.4%
12900	Special Programs	Other Special Programs	\$993	\$17,397	\$66,994	\$52,817	5220.7%	203.6%	-21.2%
14100	Summer School Programs	Elementary	\$600	\$0	\$0	\$0	-100.0%	NA	NA
14200	Summer School Programs	Middle/Junior High School	\$7,804	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$49,367	\$38,478	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$93,298	\$36,852	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$28,913	\$25,811	\$38,512	\$36,537	26.4%	41.6%	-5.1%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$86,705	\$57,174	\$52,793	\$48,099	-44.5%	-15.9%	-8.9%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$0	\$1,405	\$0	\$38,317	NA	2627.5%	NA
17700	Payments to Other Governmental Units Within State	Interlocal Agreements - Other	\$40,895	\$46,168	\$8,280	\$8,823	-78.4%	-80.9%	6.6%
17900	Payments to Other Governmental Units Within State	Other	\$0	\$0	\$0	\$2,338	NA	NA	NA
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$84,082	\$76,163	NA	NA	-9.4%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$13,325	\$5,000	\$2,000	\$0	-100.0%	-100.0%	-100.0%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$25,668	\$103,598	\$36,631	\$24,589	-4.2%	-76.3%	-32.9%
22220	Instruction	Library/Media Services - School Library	\$309,423	\$337,993	\$169,272	\$186,401	-39.8%	-44.9%	10.1%
22230	Instruction	Library/Media Services - Audiovisual	\$565	\$2,114	\$180	\$1,264	123.6%	-40.2%	602.2%
22240	Instruction	Library/Media Services - Educational Television	\$57,107	\$82,144	\$87,694	\$92,407	61.8%	12.5%	5.4%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$41,887	\$53,059	\$107,148	\$111,017	165.0%	109.2%	3.6%
22360	Instruction	Instruc. Related Tech. - Network Support	\$400,706	\$261,312	\$746,097	\$697,801	74.1%	167.0%	-6.5%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$17,793	\$14,110	NA	NA	-20.7%
22400	Instruction	Academic Student Assessment	\$0	\$0	\$12,263	\$47,483	NA	NA	287.2%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$229,934	\$236,794	\$38,482	\$6,829	-97.0%	-97.1%	-82.3%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$4,025	\$12,234	\$3,054	\$2,682	-33.4%	-78.1%	-12.2%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$518,204	\$0	\$0	\$0	-100.0%	NA	NA
Student Academic Achievement Total			\$9,724,102	\$12,315,868	\$10,524,606	\$10,999,218	13.1%	-10.7%	4.5%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$398,948	\$594,780	\$420,038	\$449,890	12.8%	-24.4%	7.1%
21330	Students	Health Services - Dental Services	\$354	\$0	\$0	\$0	-100.0%	NA	NA
21340	Students	Health Services - Nurse Services	\$74,236	\$116,109	\$125,029	\$132,477	78.5%	14.1%	6.0%
21390	Students	Health Services - Other Health Services	\$3,864	\$316	\$2,712	\$3,481	-9.9%	1001.6%	28.4%
21430	Students	Psychological Services - Psychological Counseling	\$67,128	\$111,371	\$0	\$0	-100.0%	-100.0%	NA
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$119,312	\$168,595	\$151,126	\$156,990	31.6%	-6.9%	3.9%
24100	School Administration	Office of The Principal	\$736,088	\$1,037,451	\$1,151,077	\$1,222,409	66.1%	17.8%	6.2%
Student Instructional Support Total			\$1,399,930	\$2,028,623	\$1,849,982	\$1,965,248	40.4%	-3.1%	6.2%
Overhead and Operational									

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					2006 to 2016	2009 to 2016	2015 to 2016		
23110	General Administration	Board of Education - Service Area Direction	\$45,743	\$45,814	\$31,779	\$29,184	-36.2%	-36.3%	-8.2%
23150	General Administration	Board of Education - Legal Services	\$28,022	\$8,857	\$20,719	\$31,991	14.2%	261.2%	54.4%
23160	General Administration	Board of Education - Promotion Expenses	\$2,786	\$2,145	\$2,514	\$1,180	-57.7%	-45.0%	-53.1%
23190	General Administration	Board of Education - Other Governing Body Services	\$4,617	\$3,283	\$3,063	\$6,193	34.1%	88.6%	102.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$317,104	\$729,168	\$1,097,674	\$1,022,828	222.6%	40.3%	-6.8%
25120	Central Services	Fiscal Services - Service Area Direction	\$91,736	\$2,720,742	\$158,553	\$173,950	89.6%	-93.6%	9.7%
25160	Central Services	Fiscal Services - Financial Accounting	\$6,309	\$7,511	\$1,945	\$3,593	-43.0%	-52.2%	84.7%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$3,600	\$5,282	\$1,915	\$1,749	-51.4%	-66.9%	-8.7%
25193	Central Services	Fiscal Services - Other - Printed Forms	\$4,065	\$0	\$0	\$500	-87.7%	NA	NA
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$723	\$745	\$2,708	\$2,738	278.8%	267.4%	1.1%
25196	Central Services	Fiscal Services - Other - Cash Change	\$600	\$575	\$0	\$0	-100.0%	-100.0%	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$9,902	\$11,890	\$1,123	\$935	-90.6%	-92.1%	-16.7%
25740	Central Services	Personnel Services - Noninstructional Personnel Training	\$2,502	\$0	\$0	\$219	-91.2%	NA	NA
25750	Central Services	Personnel Services - Health Services	\$1,909	\$2,025	\$2,344	\$1,845	-3.4%	-8.9%	-21.3%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$10	\$0	\$0	NA	-100.0%	NA
26100	Operation and Maintenance of Plant Services	Service Area Direction	\$146,809	\$264,342	\$97,101	\$101,409	-30.9%	-61.6%	4.4%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,801,577	\$2,128,036	\$1,983,378	\$2,129,542	18.2%	0.1%	7.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$6,914	\$6,888	\$9,275	\$10,336	49.5%	50.0%	11.4%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$57,959	\$81,693	\$173,374	\$102,917	77.6%	26.0%	-40.6%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$100	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$8,170	\$4,800	\$9,658	\$14,661	79.5%	205.4%	51.8%
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$50,000	\$50,000	NA	NA	0.0%
26700	Operation and Maintenance of Plant Services	Insurance	\$88,612	\$93,446	\$121,651	\$123,037	38.8%	31.7%	1.1%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$25,450	\$50,882	NA	NA	99.9%
27100	Student Transportation	Vehicle Operation	\$365,036	\$616,431	\$657,030	\$698,676	91.4%	13.3%	6.3%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$278,845	\$397,984	\$408,377	\$333,788	19.7%	-16.1%	-18.3%
27400	Student Transportation	Purchase of School Buses	\$209,725	\$382,087	\$358,320	\$443,651	111.5%	16.1%	23.8%
27500	Student Transportation	Insurance on Buses	\$33,008	\$18,200	\$6,700	\$13,600	-58.8%	-25.3%	103.0%
27700	Student Transportation	Contracted Transportation Services	\$66,931	\$87,921	\$115,722	\$115,686	72.8%	31.6%	0.0%
27900	Student Transportation	Other Student Transportation Services	\$22,361	\$21,564	\$29,256	\$30,516	36.5%	41.5%	4.3%
31100	Food Services Operations	Service Area Direction	\$24,856	\$36,064	\$40,044	\$41,170	65.6%	14.2%	2.8%
31200	Food Services Operations	Food Preparation and Dispensing	\$234,657	\$312,418	\$371,936	\$392,764	67.4%	25.7%	5.6%
31400	Food Services Operations	Food Purchases	\$420,862	\$551,805	\$600,107	\$669,387	59.1%	21.3%	11.5%
31900	Food Services Operations	Other Food Services	\$44,377	\$51,440	\$67,854	\$59,637	34.4%	15.9%	-12.1%
Overhead and Operational Total			\$4,330,418	\$8,593,165	\$6,449,570	\$6,658,563	53.8%	-22.5%	3.2%
Non Operational									
33200	Category not Specified	Community Recreation	\$34,148	\$25,345	\$26,035	\$21,545	-36.9%	-15.0%	-17.2%
33300	Category not Specified	Civic Services	\$903	\$2,032	\$2,114	\$1,509	67.1%	-25.7%	-28.6%
33400	Category not Specified	Athletic Coaches	\$181,256	\$219,940	\$237,534	\$261,235	44.1%	18.8%	10.0%
33910	Other Community Services	High School Band Uniforms	\$0	\$0	\$19,059	\$0	NA	NA	-100.0%
33990	Other Community Services	Other	\$0	\$1,190	\$0	\$0	NA	-100.0%	NA
43000	Category not Specified	Professional Services	\$5,412	\$5,000	\$0	\$0	-100.0%	-100.0%	NA
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$2,739,107	\$460,160	\$352,424	\$238,916	-91.3%	-48.1%	-32.2%
45200	Building Acquisition, Construction and Improvement	Energy Savings Contracts	\$331,956	\$331,955	\$0	\$0	-100.0%	-100.0%	NA
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$99,895	\$88,894	\$104,793	\$107,208	7.3%	20.6%	2.3%
46000	Category not Specified	Purchase of Moveable Equipment	\$33,630	\$27,424	\$163,081	\$26,765	-20.4%	-2.4%	-83.6%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$57,362	\$52,996	\$33,096	\$39,004	-32.0%	-26.4%	17.9%
53100	Lease Rental	Buildings-Principal	\$800,000	\$830,000	\$1,005,000	\$1,035,000	29.4%	24.7%	3.0%
53150	Lease Rental	Buildings-Interest	\$0	\$211,798	\$235,400	\$205,900	NA	-2.8%	-12.5%
53200	Lease Rental	Equipment-Principal	\$0	\$0	\$175,301	\$180,633	NA	NA	3.0%
53250	Lease Rental	Equipment-Interest	\$0	\$0	\$9,432	\$4,100	NA	NA	-56.5%
60700	Category not Specified	Scholarships	\$0	\$0	\$2,500	\$10,250	NA	NA	310.0%
Non Operational Total			\$4,283,669	\$2,256,732	\$2,365,769	\$2,132,064	-50.2%	-5.5%	-9.9%

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Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
Prorated by Fund									
26491 - SAA NA	PERF - 2007 Account Code	\$53,807	\$0	\$0	\$0	NA	NA	NA	
26491 - SIS NA	PERF - 2007 Account Code	\$9,371	\$0	\$0	\$0	NA	NA	NA	
26491 - O&O NA	PERF - 2007 Account Code	\$18,013	\$0	\$0	\$0	NA	NA	NA	
26491 - NO NA	PERF - 2007 Account Code	\$1,572	\$0	\$0	\$0	NA	NA	NA	
26492 - SAA NA	Social Security - 2007 Account Code	\$605,576	\$0	\$0	\$0	NA	NA	NA	
26492 - SIS NA	Social Security - 2007 Account Code	\$103,026	\$0	\$0	\$0	NA	NA	NA	
26492 - O&O NA	Social Security - 2007 Account Code	\$141,515	\$0	\$0	\$0	NA	NA	NA	
26492 - NO NA	Social Security - 2007 Account Code	\$16,224	\$0	\$0	\$0	NA	NA	NA	
26493 - SAA NA	Workman's Compensation - 2007 Account Code	\$44,826	\$0	\$0	\$0	NA	NA	NA	
26493 - SIS NA	Workman's Compensation - 2007 Account Code	\$7,947	\$0	\$0	\$0	NA	NA	NA	
26493 - O&O NA	Workman's Compensation - 2007 Account Code	\$7,208	\$0	\$0	\$0	NA	NA	NA	
26493 - NO NA	Workman's Compensation - 2007 Account Code	\$928	\$0	\$0	\$0	NA	NA	NA	
26494 - SAA NA	Group Insurance - 2007 Account Code	\$2,919,137	\$0	\$0	\$0	NA	NA	NA	
26494 - SIS NA	Group Insurance - 2007 Account Code	\$498,519	\$0	\$0	\$0	NA	NA	NA	
26494 - O&O NA	Group Insurance - 2007 Account Code	\$573,733	\$0	\$0	\$0	NA	NA	NA	
26494 - NO NA	Group Insurance - 2007 Account Code	\$78,230	\$0	\$0	\$0	NA	NA	NA	
26496 - SAA NA	Unemployment Compensation - 2007 Account Code	\$2,023	\$0	\$0	\$0	NA	NA	NA	
26496 - SIS NA	Unemployment Compensation - 2007 Account Code	\$349	\$0	\$0	\$0	NA	NA	NA	
26496 - O&O NA	Unemployment Compensation - 2007 Account Code	\$311	\$0	\$0	\$0	NA	NA	NA	
26496 - NO NA	Unemployment Compensation - 2007 Account Code	\$69	\$0	\$0	\$0	NA	NA	NA	
26498 - SAA NA	Severance / Early Retirement Pay - 2007 Account Code	\$207,233	\$0	\$0	\$0	NA	NA	NA	
26498 - SIS NA	Severance / Early Retirement Pay - 2007 Account Code	\$36,016	\$0	\$0	\$0	NA	NA	NA	
26498 - O&O NA	Severance / Early Retirement Pay - 2007 Account Code	\$32,284	\$0	\$0	\$0	NA	NA	NA	
26498 - NO NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,259	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total		\$5,364,174	\$0	\$0	\$0	NA	NA	NA	